

Dear colleagues

our common efforts of the last years to anchor the important role of Supreme Audit Institutions (SAIs) in the Post-2015 Sustainable Development Goals have been crowned by success. It is a great pleasure for me to be able to convey to you that the 69th United Nations General Assembly adopted the Resolution “Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions” on 19 December 2014. The United Nations General Assembly especially

- recognizes that SAIs can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence;
- the important role of SAIs in promoting the efficiency, accountability, effectiveness and transparency of public administration, which is conducive to the achievement of national development objectives and priorities as well as the internationally agreed development goals;
- again takes note with appreciation of the Lima Declaration of Guidelines on Auditing Precepts of 1977 and the Mexico Declaration on Supreme Audit Institutions Independence of 2007, and encourages Member States to apply, in a manner consistent with their national institutional structures, the principles set out in those Declarations;
- encourages Member States and relevant United Nations institutions to continue and to intensify their cooperation, including in capacity-building, with INTOSAI in order to promote good governance at all levels by ensuring efficiency, accountability, effectiveness and transparency through strengthened SAIs including, as appropriate, the improvement of public accounting systems,
- encourages Member States to give due consideration to the independence and capacity-building of SAIs in a manner consistent with their national institutional structures as well as to the improvement of public accounting systems in accordance with national development plans in the context of the Post-2015 Development Agenda and
- stresses the importance of continuing international cooperation to support developing countries in capacity-building, knowledge and best practices related to public accounting and auditing.

The adoption of the resolution is therefore a further important step in the framework of our intensive efforts to anchor the role of SAIs in the Post-2015 Development Agenda. With these efforts, we have already been able to attain important results: In 2014, we as INTOSAI actively and successfully contributed to the fact that

- the ECOSOC explicitly highlighted the importance of good governance, rule of law, transparency and accountability at all levels in its Ministerial Declaration in July 2014,

- the draft SDGs, which were also presented in July 2014, contain two target components relevant for capacity-building of SAIs, namely the development of effective, accountable and transparent institutions at all levels as well as the enhancement of international support for implementing effective and targeted capacity-building in developing countries,
- in November 2014, the ECOSOC acknowledged the indispensable role of SAIs and capacity-building for safeguarding governmental accountability with regard to the use of public funds and their performance in achieving development goals and called upon the Members States to give due consideration to the importance of SAI independence in the context of the Post-2015 Development Agenda, and finally,
- in December 2014, the UN Secretary-General expressly underlined the need for strengthening SAIs as national oversight mechanisms in item 92 of the Synthesis Report on the Post-2015 Agenda.

All this, together with the now adopted new UN General Assembly Resolution, is the successful result of our common tireless efforts of the last years in the spirit of strengthening government audit worldwide.

Against this background I would like to thank you all most sincerely for your cooperation and valuable support, which enabled this success.

In 2015, the preparations for the Post-2015 Development Agenda will be continued intensively and are planned to be concluded end-2015. In order to reach our goal of anchoring independence and capacity-building for SAIs as well as the improvement of public accounting systems in the Post-2015 Development Agenda, we need to continue pursuing this aim jointly. I would therefore kindly like to ask you to inform the responsible national and international bodies about this resolution and to disseminate it in the framework of your INTOSAI functions.

This UN Resolution also provides an opportunity for SAIs to engage in national and regional meetings and conferences where discussions of the goals will be held.

You might also want to open up discussions on how SAIs can help audit progress against the goals and contribute ideas on how to measure success (and identify room for improvement).

I would therefore kindly ask you to intensify the efforts to encourage governments to increase the independence of SAIs and to seek their involvement in monitoring the implementation of the goals at the national, regional and global level.

We as the INTOSAI General Secretariat will - inter alia - seize the opportunity provided by the upcoming UN/INTOSAI Symposium in early March 2015 to discuss expectations in SAIs and prerequisites as well as possibilities for SAIs to effectively engage in the Post-2015 Development Agenda. The results of this symposium will also be included in the final discussions at the UN level regarding the SDGs and the means of implementation.

Furthermore, the Austrian Court of Audit will - as announced during the last INTOSAI Governing Board meeting - initiate a peer review project in order to strengthen the independence of SAIs in the INTOSAI Regions and will deliver further information about this

project in early 2015.

I would like to seize this opportunity to express you my best Season Greetings and wish you all the best for the upcoming New Year.

Best regards

Josef Moser

Enclosure

Dr. Josef Moser

Secretary General of INTOSAI

President of the Austrian Court of Audit

Court of Audit

Fach 240

1031 Vienna / Vienne / Wien / Viena

Austria / Autriche / Österreich / Austria

Tel: +43 1 71171 8073, 71171 8474

Fax: +43 1 7180969

intosai@rechnungshof.gv.at

<http://www.intosai.org>